

# Standards for the 2005-06 Chart of Account Import File

## 1. File Definition

File Name: CARYEARDIST.txt

- CAR
- YEAR: fiscal year (4 digits long)
- DIST: district number (4 digits long)
- XXX = file type (txt)
- Example: CAR20064203.txt

## 2. Record Layout

Field	Type	Length	
District ID	Text	4	
Account ID	Text	1	
Fund	Text	2	
*Facility	Text	4	*Required to segregate Charter School transactions
Function	Text	4	
Program	Text	3	
Project	Text	4	
Object	Text	3	
Source	Text	4	
Account	Text	3	
Amount	Numeric	18	

- This will be a comma-delimited file. If a field is not required for a certain record, the comma delimiter will directly following the preceding delimiter. Example: If the facility field is not used for this record, the record would be

0001,2,03,,0005,006,0007,008,0009,010,12345.67

- The amount field is up to 18 characters long, with two decimal positions. Since ',' is the delimiter, **DO NOT** include commas, but do include the decimal point. For negative values, put "-" sign in front of the number. Example: 12345.67 or -321.01 or 123 are valid but 123,456 will cause an error because of the comma.
- All funds 11-19 must be rolled to fund 10.
- All funds 41-49 must be rolled to fund 40.
- Drop funds 01 and 02.
- Drop all locally defined dimensions not listed in the record layout, including any revenue or expenditure accounts used locally for agency funds. It is not necessary to roll up duplicated account codes created when the locally defined dimensions are deleted.
- Drop all accounts with zero amounts.
- Show all amounts as positive numbers except contra accounts and accounts specifically allowed to be negative. All contra accounts will be negative numbers.

## Account ID

- |   |  |
|---|--|
| 1 | Current asset                            |
| 2 | Long term asset                          |
| 3 | Other asset                              |
| 4 | Current liability                        |
| 5 | Long term liability                      |
| 6 | Other liability                          |
| 7 | Fund balance                             |
| 8 | Revenue/other financing sources          |
| 9 | Expenditure/expense/other financing uses |

### 3. Header / Trailer Records

- **Header Record:** The first record on import file contains the District ID. Besides the District ID, all other fields will be 0's.

Example: 4203,0,00,0000,0000,000,0000,000,0

- **Trailer Record:** The last record on import file and contains the District ID and number of records in the input file, including the header and trailer records. The count of records should be entered in the Amount field. Besides the District ID and Amount fields, all other fields will be 9's.

Example: 0001,9,99,9999,9999,999,9999,999,7123

### 4. File Submission Procedure Definition

#### File submission Procedure

- Generate CAR file using the template from the accounting software vendor.
- Upload the CAR file to Iowa Department of Education web site.
- System will do the following Tests (Files Rejected, All errors will be shown):
  - File format correct
  - Valid account codes
  - Valid account codes within proper dimensions
  - Negative values only in allowable accounts
  - Amounts match to known amounts
  - Funds in balance
  - Business Rules (Edits & Valid theory (UFA, GAAP, statutory)).
- District generates static reports; clicks on account codes for definitions:
  - Treasurer's Report
  - Revenues by fund by source
  - Expenditures by fund by object by function
  - Balance sheet by fund by account
  - Balance sheet for governmental long-term groups by account
  - Educational Excellence, Phase III
  - Early Intervention
  - School Improvement Technology
  - Budget crosswalk
  - Miscellaneous income and expenditures report for unspent balance history.

- District also can query data for district-defined reports.
- District reviews the data and makes a decision to keep or reject files. Each upload overwrites the previous data. No on-line editing option available.
- Repeat uploads at DE's direction until editing is complete.
- After successful upload, district completes web-based CAR reports:
  - TAG
  - Personnel
  - Facility Replacement Costs
  - Bonded Indebtedness elections
  - VPPEL elections
  - LOSST/SILO elections
  - Student attendance
  - AEA special education support expenditure detail
  - Foster Care Claim
  - Juvenile Home Claim.

## 5. Proposed Time line

- Cadre helps develop upload system, beginning June 1, 2005.
- All districts and AEAs must have attempted at least one test upload, Winter/spring, 2006.
- Districts and AEAs continue testing upload throughout 2005-2006 as more business rules are added to the test site and make any corrections necessary in their charts of accounts.
- All districts and AEAs must have completed all corrections in their charts of accounts and have a successful test upload that includes all funds on or before July 15, 2006.
- Training June 2006 on production site upload.
- Other workshops as requested.
- Production site available August 1, 2006.
- All districts and AEAs upload chart of accounts for 2005-2006 CAR reporting. There is no alternative reporting method.
- All districts and AEAs complete the 2005-2006 chart of accounts upload and the web-based CAR reports on or before September 15, 2006.
- NOTE: Districts and AEAs may upload several times between August 1 and September 15, 2006 to allow for corrections and amendments. However, no uploads may be submitted after September 15, 2006.
- NOTE: After the district or AEA has successfully completed its final upload, it will print a set of the static reports and the web-based reports to provide to its auditor for the audit of the CAR as required by Iowa Code.